

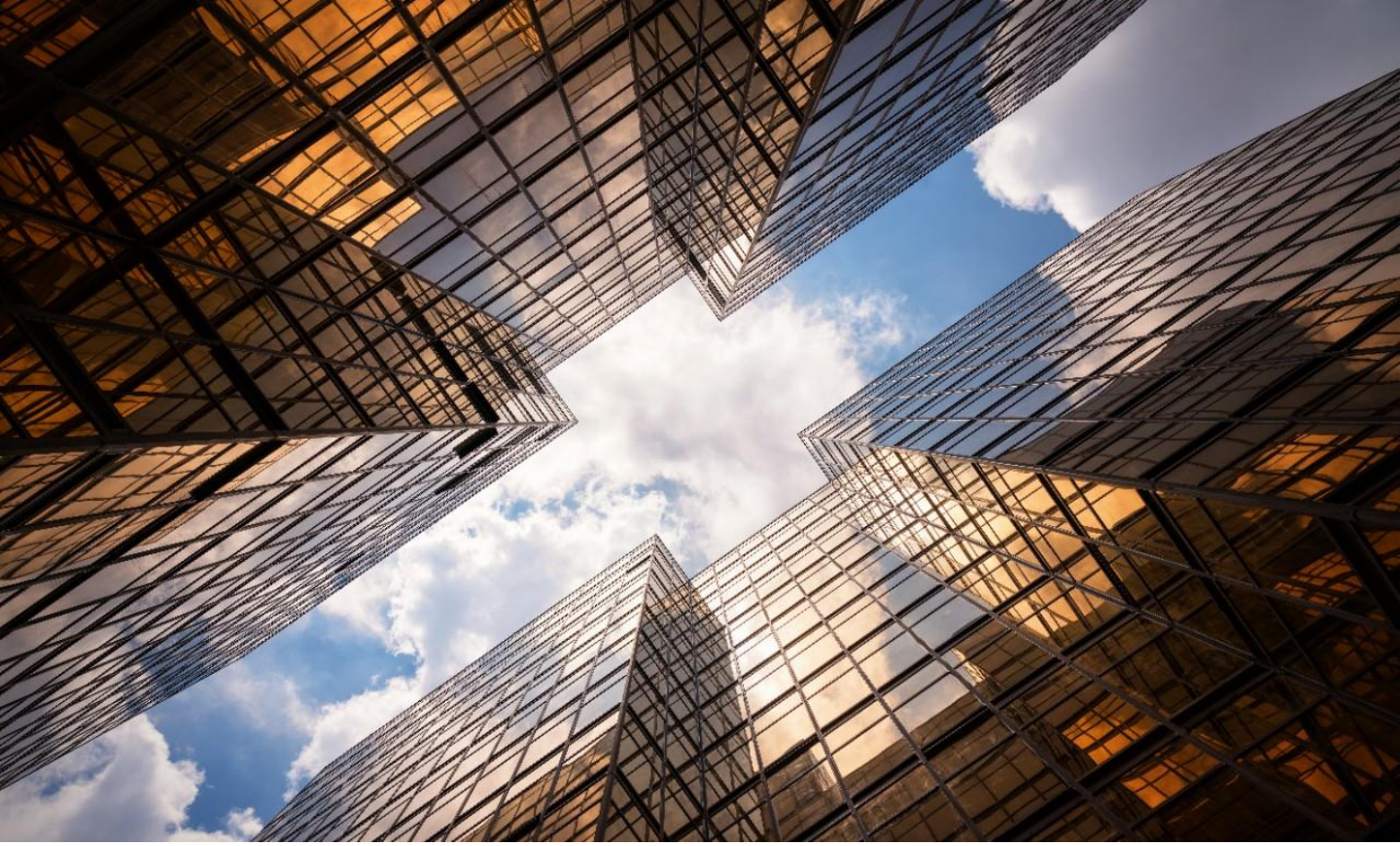


PwC Vietnam Newsbrief

New rules on appeals procedures in Vietnam

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At a glance

Vietnam's Government has issued Decree No. 155/2026/NĐ-CP, dated 15 May 2026, amending Decree No. 124/2020/NĐ-CP on the implementation of the Law on Appeal. Effective from 1 July 2026, Decree 155 provides new guidance on certain administrative procedures, as well as documentation requirements, for the appeals process.

Details



In particular, the Decree:



Expands the criteria for identifying “complex” appeal cases: while Decree 124 had already introduced the concept of “complex” cases, the definition was relatively general. Decree 155 specifies various scenarios, as well as broadening the range of situations that may be considered “complex”, such as cases involving multiple issues, locations, where the appealed matter related to various authorities/ organisation, or there is conflicting evidence. The key implication of an appeal being classified as complex is that the head of the authority handling the appeal must be involved in the process;



Enhances the framework for temporary suspension and suspension of appeals. Although these concepts were already provided under Decree 124, Decree 155 introduces more structured guidance, including clearer procedures and steps for both complainants and authorities to follow;



Provides standardized templates for use throughout the appeal process, such as appeal letters authorization forms, notices on handling an appeal, dialogue minutes, etc.;

Decree 155 primarily governs administrative procedures and reflects a shift towards a more standardized and process-driven appeal handling model. It is expected to have practical implications for how appeal dossiers are prepared and how administrative appeals, including tax-related appeals, are handled in practice.

Contact us

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